

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2014 to February 28, 2015

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At February 28, 2015
(Unaudited)

	Governmental Funds									Proprietary Funds		
	General	Special Revenue					Capital Projects			Enterprise		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Capital Projects	Sewer
Assets												
Cash and investments	21,815,278.06	3,404,031.80	1,417,013.83	551,862.58	(124,601.12)	579,008.05	10,434,633.98	11,244.67	2,918,964.00	2,823,941.55	3,278,250.21	4,188,159.20
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	6,874,564.96	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	21,821,428.06	3,404,031.80	1,417,713.83	551,862.58	(124,601.12)	579,108.05	17,309,198.94	11,244.67	2,918,964.00	2,824,566.55	3,278,250.21	4,188,784.20
Property taxes	14,984,780.41	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	22,145.95	-	-	-	-	3,158.40	-	-	-	449,009.10	-	723,644.34
Other receivables	19,818.01	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	8,849,550.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,586.29	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,466,687.16	-	22,775,969.38
Future debt requirements	-	-	-	-	-	-	-	-	-	11,356,037.05	-	344,123.08
ESTIMATED REVENUE	100,580,703.63	64,087,329.70	3,269,593.00	6,973,865.00	931,581.20	3,297,443.00	37,221,743.78	100,000.00	3,095,000.00	8,349,233.07	4,385,238.58	11,649,036.06
Realized revenue	(68,880,423.08)	(40,161,174.98)	(1,911,574.83)	(5,737,313.56)	(460,283.35)	(2,102,542.40)	(29,842,285.67)	(100,000.00)	(2,945,000.00)	(5,842,641.05)	(4,385,238.58)	(8,011,257.80)
Total Assets and Other Debits	77,398,002.98	27,330,186.52	2,775,732.00	1,788,414.02	346,696.73	1,777,167.05	24,688,657.05	11,244.67	3,068,964.00	64,602,891.88	3,424,836.50	31,870,299.26
Liabilities												
Other liabilities	698,540.32	483,659.36	-	-	-	-	-	-	-	42,492.95	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	347,862.71	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	261,479.35	-	175,055.08
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	197,891.00	-	169,068.00
Bonds payable	-	-	-	-	-	-	-	-	-	10,896,666.70	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	197,195.20	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(830,267.68)	-	-
Reserve for uncollected receivables	23,481,476.36	-	-	-	-	3,158.40	-	-	-	449,009.10	-	723,644.34
APPROPRIATIONS	100,580,703.63	64,087,329.70	3,269,593.00	6,973,865.00	931,581.20	3,297,443.00	37,221,743.78	100,000.00	3,095,000.00	8,349,233.07	4,385,238.58	11,649,036.06
Expenditures	(71,235,689.19)	(42,437,529.36)	(2,095,386.95)	(5,185,451.77)	(487,349.04)	(1,763,230.41)	(12,539,342.41)	(88,755.33)	(26,036.00)	(5,734,575.88)	(960,402.08)	(7,553,570.56)
Encumbrances	(2,616,146.08)	-	-	(239,161.35)	(11,719.90)	(434,950.00)	(12,088,384.24)	-	(453,130.12)	(29,901.40)	(933,163.61)	(51,425.00)
Total Liabilities and Other Credits	50,908,885.04	22,133,459.70	1,174,206.05	1,549,251.88	432,512.26	1,102,420.99	12,594,017.13	11,244.67	2,615,833.88	14,147,085.12	2,491,672.89	5,111,807.92
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,466,687.16	-	22,775,969.38
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,586.29	-
Bond related costs	-	-	-	-	-	-	-	-	-	633,072.48	-	-
Restricted for:												
Drug forfeiture	271,401.80	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	2,697,965.00	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	2,616,146.08	-	-	239,161.35	11,719.90	434,950.00	12,088,384.24	-	453,130.12	29,901.40	933,163.61	51,425.00
Unappropriated/Unassigned	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)	3,931,096.96
Total fund balance	26,489,117.94	5,196,726.82	1,601,525.95	239,162.14	(85,815.53)	674,746.06	12,094,639.92	-	453,130.12	2,989,119.60	933,163.61	3,982,521.96
Total Fund Equity	26,489,117.94	5,196,726.82	1,601,525.95	239,162.14	(85,815.53)	674,746.06	12,094,639.92	-	453,130.12	50,455,806.76	933,163.61	26,758,491.34
Total Liabilities and Fund Equity	77,398,002.98	27,330,186.52	2,775,732.00	1,788,414.02	346,696.73	1,777,167.05	24,688,657.05	11,244.67	3,068,964.00	64,602,891.88	3,424,836.50	31,870,299.26

Proprietary Funds														Fiduciary Fund				
Enterprise						Internal Service			Agency		Account Groups							
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority	General Fixed Assets	General Long-Term Debt	Totals					
1,134,984.82	51,214.84	(258,685.10)	4,325,131.35	818,649.14	54,901.71	634,702.82	(338,784.30)	1,016,136.14	6,759.41	92,477.70	-	-	58,835,275.34					
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,300.00					
-	-	-	-	-	-	-	-	-	-	-	-	-	6,874,564.96					
-	-	-	-	-	-	-	-	172,101.00	-	-	-	-	172,101.00					
1,134,984.82	51,314.84	(258,685.10)	4,325,131.35	818,649.14	54,901.71	634,702.82	(338,784.30)	1,188,237.14	6,759.41	92,477.70	-	-	65,890,241.30					
-	-	-	-	-	-	-	-	-	-	-	-	-	14,984,780.41					
-	68.00	-	462,404.61	-	-	9,300.22	-	-	-	-	-	-	1,669,730.62					
-	-	-	-	-	-	-	-	-	-	-	-	-	19,818.01					
-	-	-	-	-	119,782.48	-	-	-	-	-	-	-	8,969,332.48					
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00					
-	-	-	-	-	-	16,947.57	1,294,599.05	-	-	-	-	-	1,458,132.91					
-	11,685,775.50	-	14,539,643.82	-	-	187,795.42	594,433.57	-	-	-	300,152,299.78	-	397,402,604.63					
-	230,431.35	-	16,369,169.58	-	-	168,446.91	25,694.12	-	-	-	-	147,451,185.51	175,945,087.60					
1,329,436.26	6,910,238.64	819,131.52	15,170,604.17	2,540,603.56	93,395.00	1,244,489.00	150,427.00	-	-	-	-	-	272,199,092.17					
(1,329,436.26)	(3,723,666.49)	(776,038.52)	(9,360,200.34)	(1,040,603.56)	(90,359.95)	(792,729.93)	(97,998.73)	(11,581,525.70)	-	(52.24)	-	-	(199,172,347.02)					
1,134,984.82	15,154,161.84	(215,592.10)	41,506,753.19	2,318,649.14	177,719.24	1,468,952.01	1,628,370.71	(10,393,288.56)	6,759.41	92,425.46	300,152,299.78	147,451,185.51	739,566,473.11					
-	8,403.38	-	-	-	-	-	-	-	-	-	-	-	1,233,096.01					
-	-	-	-	-	-	-	200,000.00	-	-	-	-	-	200,000.00					
-	-	-	-	-	-	-	-	-	-	-	-	-	347,862.71					
-	128,914.35	-	153,106.32	-	-	83,096.91	14,938.12	-	-	-	-	4,398,178.53	5,214,768.66					
-	101,517.00	-	164,429.00	-	-	85,350.00	10,756.00	-	-	-	-	6,203,435.00	6,932,446.00					
-	-	-	16,051,634.26	-	-	-	-	-	-	-	-	129,402,365.74	156,350,666.70					
-	-	-	-	-	-	-	-	-	-	-	-	7,447,206.24	7,447,206.24					
-	-	-	829,113.01	-	-	-	-	-	-	-	-	-	1,026,308.21					
-	-	-	(1,354,707.69)	-	-	-	-	-	-	-	-	-	(2,184,975.37)					
-	68.00	-	462,404.61	-	119,782.48	9,300.22	-	-	-	-	-	-	25,248,843.51					
1,329,436.26	6,910,238.64	819,131.52	15,170,604.17	2,540,603.56	93,395.00	1,244,489.00	150,427.00	-	-	-	-	-	272,199,092.17					
(194,451.44)	(4,221,581.81)	(1,034,723.62)	(8,650,773.56)	(221,954.42)	(50,012.61)	(689,214.77)	(87,708.60)	(10,946,763.85)	(29,243.71)	(250.00)	-	-	(176,233,997.37)					
(34,850.00)	(752,832.90)	(40,973.81)	(809,050.52)	(52,353.24)	-	(36,675.79)	-	-	-	-	-	-	(18,584,717.96)					
1,100,134.82	2,174,726.66	(256,565.91)	22,016,759.60	2,266,295.90	163,164.87	696,345.57	288,412.52	(10,946,763.85)	(29,243.71)	(250.00)	-	147,451,185.51	279,196,599.51					
-	11,685,775.50	-	14,539,643.82	-	-	187,795.42	594,433.57	-	-	-	300,152,299.78	-	397,402,604.63					
-	-	-	-	-	-	-	-	-	-	-	-	-	-					
-	-	-	-	-	-	(2,429.69)	1,225,732.35	-	-	-	-	-	1,369,888.95					
-	-	-	525,594.68	-	-	-	-	-	-	-	-	-	1,158,667.16					
-	-	-	-	-	-	-	-	-	-	-	-	-	271,401.80					
-	-	-	-	-	-	-	-	-	-	-	-	-	-					
-	-	-	-	-	-	-	-	-	-	-	-	-	-					
-	-	-	-	-	-	-	-	-	-	-	-	-	2,697,965.00					
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75					
34,850.00	752,832.90	40,973.81	809,050.52	52,353.24	-	36,675.79	-	-	-	-	-	-	18,584,717.96					
-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	-	-	38,821,226.35					
34,850.00	1,293,659.68	40,973.81	4,950,349.77	52,353.24	14,554.37	584,811.02	745,524.62	553,475.29	36,003.12	92,675.46	-	-	62,967,268.97					
34,850.00	12,979,435.18	40,973.81	19,489,993.59	52,353.24	14,554.37	772,606.44	1,339,958.19	553,475.29	36,003.12	92,675.46	300,152,299.78	-	460,369,873.60					
1,134,984.82	15,154,161.84	(215,592.10)	41,506,753.19	2,318,649.14	177,719.24	1,468,952.01	1,628,370.71	(10,393,288.56)	6,759.41	92,425.46	300,152,299.78	147,451,185.51	739,566,473.11					

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

	Governmental Funds								
	Special Revenue						Capital Projects		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
Receipts:									
General property taxes	24,320,364.61	-	-	-	-	-	-	-	-
Other local taxes	25,241,871.06	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	363,948.79	-	-	-	-	-	-	-	-
Fines and forfeitures	330,040.66	-	-	-	-	-	-	-	-
Use of money and property	144,002.39	-	-	93,603.65	-	129.86	8,198.38	-	-
Charges for services	951,665.58	1,155,881.14	360,722.98	-	-	1,828,437.10	-	-	-
Miscellaneous	3,414,741.76	-	-	1,319,685.00	-	-	-	-	-
Recovered costs	828,128.10	-	-	116,103.20	-	-	390,505.58	-	-
State revenue	5,989,591.72	18,380,940.92	45,412.22	276,898.87	-	-	2,984,338.64	-	-
Federal revenue	175,596.70	790,198.70	1,505,439.63	15,506.46	460,283.35	-	865,321.82	-	-
Nonrevenue receipts	211,346.77	-	-	2,346.38	-	23,975.44	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	(461,781.32)	63,465.03	-	-	-	-	25,000.00	-	-
Total receipts	61,509,516.82	20,390,485.79	1,911,574.83	1,824,143.56	460,283.35	1,852,542.40	4,273,364.42	-	-
Disbursements:									
Personal services	12,942,710.65	-	-	1,097,699.62	40,369.84	841,157.83	-	-	-
Fringe benefits	4,743,213.25	-	-	359,769.03	12,614.92	341,817.48	-	-	-
Purchased services	2,899,743.87	-	-	634,191.23	1,717.81	18,627.74	-	-	-
Internal services	820,078.24	-	-	11,348.00	-	450,807.87	-	-	-
Other charges	3,708,534.03	-	-	287,438.97	432,519.40	90,006.67	-	-	-
Materials and supplies	970,991.85	-	-	151,850.52	127.07	15,523.82	-	-	-
Joint operations	6,497,291.21	-	-	-	-	-	-	-	-
Capital outlay	2,232,099.32	-	-	43,154.40	-	5,289.00	-	-	-
Debt service	12,391,005.77	-	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	41,906,032.84	2,095,386.95	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	12,539,342.41	88,755.33	26,036.00
Total disbursements	47,205,668.19	41,906,032.84	2,095,386.95	2,585,451.77	487,349.04	1,763,230.41	12,539,342.41	88,755.33	26,036.00
Interfund transfers:									
Transfers from other funds	1,185,280.00	19,224,656.45	-	1,319,685.00	-	-	2,423,000.00	100,000.00	2,600,000.00
Transfers to other funds	(24,030,021.00)	(531,404.00)	-	(2,600,000.00)	-	-	-	(83.13)	-
Net transfers	(22,844,741.00)	18,693,252.45	-	(1,280,315.00)	-	-	2,423,000.00	99,916.87	2,600,000.00
Net increase (decrease) in cash	(8,540,892.37)	(2,822,294.60)	(183,812.12)	(2,041,623.21)	(27,065.69)	89,311.99	(5,842,977.99)	11,161.54	2,573,964.00
Balance July 1, 2014	30,362,320.43	6,226,326.40	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,152,176.93	83.13	345,000.00
Balance February 28, 2015	21,821,428.06	3,404,031.80	1,417,713.83	551,862.58	(124,601.12)	579,108.05	17,309,198.94	11,244.67	2,918,964.00

Note:

(1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

Proprietary Funds										
Enterprise					Internal Service			Fiduciary Fund Agency		Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority	
-	-	-	-	-	-	-	-	-	-	24,320,364.61
-	-	-	-	-	-	-	-	-	-	25,241,871.06
164,000.00	242,000.00	-	-	-	4,230.00	-	-	-	-	774,178.79
-	-	-	-	-	-	-	-	-	-	330,040.66
17,101.21	2,676.26	74,311.88	3,195.41	2,991.22	314.19	-	574.76	-	52.24	347,151.45
4,324,671.84	6,551,129.08	1,371,057.50	4,074,684.68	-	744,027.13	-	10,449,546.94	-	-	31,811,823.97
4,245.43	-	-	36,051.16	20,368.73	-	-	-	-	-	4,795,092.08
13,107.50	20,786.40	99,500.00	1,316,785.92	-	12,165.93	(2,285.95)	-	-	-	2,794,796.68
8,500.00	-	1,428,842.00	-	-	-	-	-	-	-	29,114,524.37
-	-	1,994,478.00	-	-	-	-	-	-	-	5,806,824.66
-	-	2,371.15	-	-	-	-	-	-	-	240,039.74
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	1,677,556.60	478,251.99	-	-	-	2,155,808.59
5,795.06	-	8,403.38	(592,122.44)	-	-	-	-	-	-	(951,240.29)
4,537,421.04	6,816,591.74	4,978,963.91	4,838,594.73	23,359.95	2,438,293.85	475,966.04	10,450,121.70	-	52.24	126,781,276.37
998,679.29	686,889.86	1,317,555.10	1,248,306.02	-	357,802.02	45,932.36	-	2,120.50	-	19,579,223.09
357,790.03	265,979.39	337,222.21	555,087.34	-	134,584.59	16,522.88	-	(159.40)	-	7,124,441.72
121,450.16	2,296,412.64	70,612.34	1,659,118.52	12.61	95,219.57	10,466.65	-	7,932.00	-	7,815,505.14
10,499.19	143,442.48	827,895.70	138,825.31	-	13,601.98	1,807.49	-	-	-	2,418,306.26
364,891.72	112,184.93	198,423.77	838,169.60	50,000.00	48,698.44	12,017.52	10,946,763.85	19,350.61	250.00	17,109,249.51
195,667.27	55,547.66	31,681.69	29,404.46	-	39,308.17	961.70	-	-	-	1,491,064.21
-	1,830,334.48	-	-	-	-	-	-	-	-	8,327,625.69
44,439.49	12,131.12	1,293,751.00	216,269.15	-	-	-	-	-	-	3,847,133.48
784,419.73	-	-	2,640,785.16	-	-	-	-	-	-	15,816,210.66
322,046.00	212,592.00	-	-	-	-	-	-	-	-	534,638.00
-	-	-	-	-	-	-	-	-	-	44,001,419.79
-	-	-	-	-	1,696,933.86	547,118.69	-	-	-	2,244,052.55
960,402.08	194,451.44	1,034,723.62	221,954.42	-	-	-	-	-	-	15,065,665.30
4,160,284.96	5,809,966.00	5,111,865.43	7,547,919.98	50,012.61	2,386,148.63	634,827.29	10,946,763.85	29,243.71	250.00	145,374,535.40
-	-	165,611.32	157,888.00	-	31,992.68	100,284.68	1,131,404.00	-	-	28,439,802.13
(677,738.00)	(600,556.00)	-	-	-	-	-	-	-	-	(28,439,802.13)
(677,738.00)	(600,556.00)	165,611.32	157,888.00	-	31,992.68	100,284.68	1,131,404.00	-	-	-
(300,601.92)	406,069.74	32,709.80	(2,551,437.25)	(26,652.66)	84,137.90	(58,576.57)	634,761.85	(29,243.71)	(197.76)	(18,593,259.03)
6,403,418.68	4,917,699.28	(240,080.06)	7,695,217.74	81,554.37	550,564.92	(280,207.73)	553,475.29	36,003.12	92,675.46	84,483,500.33
6,102,816.76	5,323,769.02	(207,370.26)	5,143,780.49	54,901.71	634,702.82	(338,784.30)	1,188,237.14	6,759.41	92,477.70	65,890,241.30

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At February 28, 2015
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		0.00
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		14,817,686.57
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	46,815,897.00	
Virginia State Non-Arbitrage Program (SNAP)	<u>6,874,564.96</u>	53,690,461.96
Total - City Treasurer		68,509,298.53
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (March 4, 2015)		(2,798,308.23)
Cash with Anthem		<u>172,101.00</u>
TOTAL		<u><u>65,890,241.30</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	5,723,844.94	147,000.00	5,723,844.94	-	100.00%
General property taxes	36,994,200.00	315,741.31	24,320,364.61	12,673,835.39	65.74%
Other local taxes	36,652,870.00	6,222,723.32	25,241,871.06	11,410,998.94	68.87%
Permits, privilege fees and regulatory fees	397,270.00	47,091.20	363,948.79	33,321.21	91.61%
Fines and forfeitures	600,000.00	29,422.76	330,040.66	269,959.34	55.01%
Use of money and property	170,000.00	5,662.50	144,002.39	25,997.61	84.71%
Charges for services	1,358,000.00	41,430.76	951,665.58	406,334.42	70.08%
Miscellaneous	5,242,115.80	417,159.87	3,414,741.76	1,827,374.04	65.14%
Recovered costs	917,051.30	208,312.04	828,128.10	88,923.20	90.30%
State revenue	10,483,902.00	461,112.12	5,989,591.72	4,494,310.28	57.13%
Federal revenue	216,116.09	-	175,596.70	40,519.39	81.25%
Nonrevenue receipts	47,413.50	4,514.20	211,346.77	(163,933.27)	445.75%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,777,920.00	148,160.00	1,185,280.00	592,640.00	66.67%
Total General Fund	100,580,703.63	8,048,330.08	68,880,423.08	31,700,280.55	68.48%
School Fund:					
Amount from fund balance	609,580.90	-	609,580.90	-	100.00%
Charges for services	1,686,675.00	138,266.97	1,155,881.14	530,793.86	68.53%
State revenue	29,923,818.00	4,458,794.41	18,380,940.92	11,542,877.08	61.43%
Federal revenue	3,030,395.80	40,417.18	790,198.70	2,240,197.10	26.08%
Transfers from other funds	28,836,860.00	2,403,071.67	19,224,573.32	9,612,286.68	66.67%
Total School Fund	64,087,329.70	7,040,550.23	40,161,174.98	23,926,154.72	62.67%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	577,593.00	52,007.70	360,722.98	216,870.02	62.45%
State revenue	75,000.00	9,676.62	45,412.22	29,587.78	60.55%
Federal revenue	2,617,000.00	429,680.06	1,505,439.63	1,111,560.37	57.53%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,269,593.00	491,364.38	1,911,574.83	1,358,018.17	58.47%
Emergency Communications Center Fund:					
Amount from fund balance	2,593,485.00	-	2,593,485.00	-	100.00%
Use of money and property	131,220.00	10,122.21	93,603.65	37,616.35	71.33%
Miscellaneous	1,759,580.00	-	1,319,685.00	439,895.00	75.00%
Recovered Costs	250,000.00	29,446.75	116,103.20	133,896.80	46.44%
State revenue	380,000.00	60,546.89	276,898.87	103,101.13	72.87%
Federal revenue	100,000.00	6,371.31	15,506.46	84,493.54	15.51%
Nonrevenue receipts	-	-	2,346.38	(2,346.38)	0.00%
Transfers from other funds	1,759,580.00	-	1,319,685.00	439,895.00	75.00%
Total Emerg. Commun. Center Fund	6,973,865.00	106,487.16	5,737,313.56	1,236,551.44	82.27%
Community Development Block Grant Fund:					
Federal revenue	931,581.20	-	460,283.35	471,297.85	49.41%
Total Comm. Develop. Block Grant Fund	931,581.20	-	460,283.35	471,297.85	49.41%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit D
Page 2 of 4

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	250,000.00	-	250,000.00	-	100.00%
Use of money and property	-	39.01	129.86	(129.86)	0.00%
Charges for services	3,046,943.00	308,917.29	1,828,437.10	1,218,505.90	60.01%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	500.00	-	-	500.00	0.00%
Nonrevenue receipts	-	-	23,975.44	(23,975.44)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,297,443.00	308,956.30	2,102,542.40	1,194,900.60	63.76%
General Capital Projects Fund:					
Amount from fund balance	23,170,921.25	-	23,170,921.25	-	100.00%
Use of money and property	-	1,033.99	8,198.38	(8,198.38)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	350,686.58	-	390,505.58	(39,819.00)	111.35%
State revenue	9,643,966.54	-	2,984,338.64	6,659,627.90	30.95%
Federal revenue	1,633,169.41	170,216.53	865,321.82	767,847.59	52.98%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,423,000.00	-	2,423,000.00	-	100.00%
Total General Capital Projects Fund	37,221,743.78	171,250.52	29,842,285.67	7,379,458.11	80.17%
School Capital Projects Fund:					
Amount from fund balance	-	-	-	-	0.00%
Transfers from other funds	100,000.00	100,000.00	100,000.00	-	100.00%
Total School Capital Projects Fund	100,000.00	100,000.00	100,000.00	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	345,000.00	-	345,000.00	-	100.00%
State revenue	150,000.00	-	-	150,000.00	0.00%
Transfers from other funds	2,600,000.00	-	2,600,000.00	-	100.00%
Total ECC Capital Projects Fund	3,095,000.00	-	2,945,000.00	150,000.00	95.15%
Water Capital Projects Fund:					
Amount from fund balance	3,767,753.58	-	3,767,753.58	-	100.00%
Transfers from other funds	617,485.00	-	617,485.00	-	100.00%
Total Water Capital Projects Fund	4,385,238.58	-	4,385,238.58	-	100.00%
Sewer Capital Projects Fund:					
Amount from fund balance	929,436.26	-	929,436.26	-	100.00%
Transfers from other funds	400,000.00	-	400,000.00	-	100.00%
Total Sewer Capital Projects Fund	1,329,436.26	-	1,329,436.26	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	(901,462.48)	-	(901,462.48)	-	100.00%
State revenue	569,346.00	-	563,999.00	5,347.00	99.06%
Federal revenue	1,151,248.00	-	1,113,502.00	37,746.00	96.72%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	819,131.52	-	776,038.52	43,093.00	94.74%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit D
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	540,603.56	-	540,603.56	-	100.00%
Recovered costs	1,500,000.00	-	-	1,500,000.00	0.00%
Transfers from other funds	500,000.00	-	500,000.00	-	100.00%
Total Sanitation Capital Projects Fund	2,540,603.56	-	1,040,603.56	1,500,000.00	40.96%
Water Fund:					
Amount from fund balance	71,545.07	-	71,545.07	-	100.00%
Permits, privilege fees and regulatory fees	150,000.00	16,500.00	164,000.00	(14,000.00)	109.33%
Use of money and property	25,000.00	1,738.35	17,101.21	7,898.79	68.40%
Charges for services	6,213,483.00	469,837.34	4,324,671.84	1,888,811.16	69.60%
Miscellaneous	5,000.00	113.90	4,245.43	754.57	84.91%
Recovered costs	25,000.00	803.83	13,107.50	11,892.50	52.43%
State revenue	-	-	8,500.00	(8,500.00)	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,859,205.00	154,933.75	1,239,470.00	619,735.00	66.67%
Total Water Fund	8,349,233.07	643,927.17	5,842,641.05	2,506,592.02	69.98%
Sewer Fund:					
Amount from fund balance	257,166.06	-	257,166.06	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	27,500.00	242,000.00	(17,000.00)	107.56%
Use of money and property	7,000.00	405.58	2,676.26	4,323.74	38.23%
Charges for services	9,722,620.00	776,875.25	6,551,129.08	3,171,490.92	67.38%
Miscellaneous	1,000.00	-	-	1,000.00	0.00%
Recovered costs	30,000.00	1,181.33	20,786.40	9,213.60	69.29%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,406,250.00	117,187.50	937,500.00	468,750.00	66.67%
Total Sewer Fund	11,649,036.06	923,149.66	8,011,257.80	3,637,778.26	68.77%
Public Transportation Fund:					
Amount from fund balance	120,555.64	-	120,555.64	-	100.00%
Use of money and property	75,000.00	9,207.17	74,311.88	688.12	99.08%
Charges for services	1,770,250.00	449,422.14	1,371,057.50	399,192.50	77.45%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	99,500.00	99,500.00	99,500.00	-	100.00%
State revenue	1,244,707.00	268,976.00	864,843.00	379,864.00	69.48%
Federal revenue	3,135,149.00	-	880,976.00	2,254,173.00	28.10%
Nonrevenue receipts	-	-	2,371.15	(2,371.15)	0.00%
Transfers from other funds	248,417.00	20,701.42	165,611.32	82,805.68	66.67%
Intrafund transfers	216,660.00	18,055.00	144,440.00	72,220.00	66.67%
Total Public Transportation Fund	6,910,238.64	865,861.73	3,723,666.49	3,186,572.15	53.89%
Sanitation Fund:					
Amount from fund balance	2,946,787.17	-	2,946,787.17	-	100.00%
Use of money and property	10,000.00	416.24	3,195.41	6,804.59	31.95%
Charges for services	8,806,505.00	474,991.86	4,074,684.68	4,731,820.32	46.27%
Miscellaneous	100,000.00	4,665.83	36,051.16	63,948.84	36.05%
Recovered costs	1,912,212.00	68,357.98	1,316,785.92	595,426.08	68.86%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	157,888.00	-	157,888.00	-	100.00%
Intrafund transfers	1,237,212.00	103,101.00	824,808.00	412,404.00	66.67%
Total Sanitation Fund	15,170,604.17	651,532.91	9,360,200.34	5,810,403.83	61.70%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Business Loan Program Fund:					
Amount from fund balance	67,000.00	-	67,000.00	-	100.00%
Use of money and property	2,403.00	437.38	2,991.22	(588.22)	124.48%
Miscellaneous	23,992.00	2,572.34	20,368.73	3,623.27	84.90%
State revenue	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	93,395.00	3,009.72	90,359.95	3,035.05	96.75%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	9,000.00	440.00	4,230.00	4,770.00	47.00%
Use of money and property	500.00	48.09	314.19	185.81	62.84%
Charges for services	1,187,000.00	90,240.65	744,027.13	442,972.87	62.68%
Recovered costs	-	-	12,165.93	(12,165.93)	0.00%
Transfers from other funds	47,989.00	3,999.08	31,992.68	15,996.32	66.67%
Total Central Garage Fund	1,244,489.00	94,727.82	792,729.93	451,759.07	63.70%
Central Stores Fund:					
Recovered costs	-	-	(2,285.95)	2,285.95	0.00%
Transfers from other funds	150,427.00	12,535.58	100,284.68	50,142.32	66.67%
Total Central Stores Fund	150,427.00	12,535.58	97,998.73	52,428.27	65.15%
Juvenile Crime Control Fund:					
Use of money and property	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Total Juvenile Crime Control Fund	-	-	-	-	0.00%
Total All Funds	272,199,092.17	19,461,683.26	187,590,769.08	84,608,323.09	68.92%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	187,941.00	12,290.19	141,257.98	-	46,683.02	75.16%
City manager	485,541.00	39,207.30	327,386.01	-	158,154.99	67.43%
City attorney	167,458.00	14,303.47	118,909.77	-	48,548.23	71.01%
Human resources	399,769.07	30,138.28	224,732.85	12,209.00	162,827.22	59.27%
Independent auditor	20,700.00	-	22,950.00	-	(2,250.00)	110.87%
Commissioner of revenue	403,141.00	30,992.96	245,565.47	-	157,575.53	60.91%
Assessor	312,970.00	22,974.18	195,446.41	-	117,523.59	62.45%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
Treasurer	535,384.00	37,631.41	374,221.05	19,852.00	141,310.95	73.61%
Finance	444,160.00	35,669.10	286,296.54	-	157,863.46	64.46%
Information technology	1,638,839.64	73,192.52	948,640.13	294,244.15	395,955.36	75.84%
Purchasing agent	140,716.00	11,768.61	90,873.57	-	49,842.43	64.58%
Electoral board	213,617.00	11,047.93	117,002.31	-	96,614.69	54.77%
Total general government administration	4,953,261.71	319,215.95	3,093,282.09	326,305.15	1,533,674.47	69.04%
Public safety:						
Police administration	3,314,784.22	272,646.34	2,129,738.69	125,696.21	1,059,349.32	68.04%
Police operations	3,350,106.50	313,283.70	2,403,648.69	17,296.00	929,161.81	72.26%
Police criminal investigation	1,592,038.74	115,201.43	1,029,402.28	-	562,636.46	64.66%
Police support services	-	-	-	-	-	0.00%
Police special operations	1,571,988.94	102,027.35	864,760.08	29,300.51	677,928.35	56.87%
Fire administration	578,920.00	37,510.76	337,773.55	-	241,146.45	58.35%
Fire suppression	6,237,213.47	499,641.35	4,449,961.88	13,177.20	1,774,074.39	71.56%
Fire prevention	442,903.00	32,732.29	303,082.00	-	139,821.00	68.43%
Fire training	219,636.00	21,475.48	173,782.87	-	45,853.13	79.12%
Public safety building	386,851.00	35,197.73	229,274.13	27,332.52	130,244.35	66.33%
Child safety alliance	45,657.00	3,580.94	31,847.36	-	13,809.64	69.75%
City and county jail	85,500.00	5,205.00	51,586.00	-	33,914.00	60.33%
Building inspection	795,975.32	57,425.51	488,035.71	-	307,939.61	61.31%
Animal control	317,637.00	4,955.46	233,661.96	62,816.00	21,159.04	93.34%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	202,966.71	9,029.53	173,318.31	2,265.63	27,382.77	86.51%
Total public safety	19,143,177.90	1,509,912.87	12,899,873.51	277,884.07	5,965,420.32	68.84%
Public works:						
General engineering	745,548.00	53,575.17	469,190.28	29,304.65	247,053.07	66.86%
Highway and street maintenance	6,941,452.77	256,797.91	3,664,359.16	123,196.51	3,153,897.10	54.56%
Street lights	590,758.00	47,264.02	378,960.92	-	211,797.08	64.15%
Snow and ice removal	259,185.00	73,879.10	252,692.40	104,215.56	(97,722.96)	137.70%
Traffic engineering	1,532,858.69	67,851.81	1,042,721.45	18,480.00	471,657.24	69.23%
Highway and street beautification	340,316.00	12,596.58	173,443.39	-	166,872.61	50.97%
Street and road cleaning	486,950.00	25,966.30	239,108.70	-	247,841.30	49.10%
Refuse collection	-	-	-	-	-	0.00%
City landfill	-	-	-	-	-	0.00%
Recycling	-	-	-	-	-	0.00%
Insect and rodent control	40,287.00	-	3,923.00	-	36,364.00	9.74%
County landfill	-	-	-	-	-	0.00%
General properties	724,849.00	418,632.03	599,290.07	7,729.10	117,829.83	83.74%
Total public works	11,662,204.46	956,562.92	6,823,689.37	282,925.82	4,555,589.27	60.94%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit E
Page 2 of 4

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Health and welfare:						
Local health department	403,851.00	95,813.75	287,441.25	95,813.75	20,596.00	94.90%
Community services board	463,682.00	-	347,761.50	115,920.50	-	100.00%
Tax relief for the elderly/disabled vets	100,000.00	238.60	108,185.38	-	(8,185.38)	108.19%
Total health and welfare	967,533.00	96,052.35	743,388.13	211,734.25	12,410.62	98.72%
Parks, recreation and cultural:						
Parks administration	1,061,799.52	71,922.93	655,837.16	6,590.00	399,372.36	62.39%
Parks	931,929.40	64,546.20	609,067.68	-	322,861.72	65.36%
Recreation center and playgrounds	571,184.00	42,089.54	383,088.06	-	188,095.94	67.07%
National guard armory	99,529.00	6,425.63	50,246.83	-	49,282.17	50.48%
Simms recreation center	334,385.00	22,176.21	199,874.42	-	134,510.58	59.77%
Westover swimming pool	396,008.14	35,447.79	291,383.01	-	104,625.13	73.58%
Athletics	431,276.50	33,806.80	270,836.69	-	160,439.81	62.80%
Blacks run greenway	55,942.00	4,407.61	33,960.84	-	21,981.16	60.71%
Golf course grounds management	615,009.00	31,344.33	426,236.14	-	188,772.86	69.31%
Golf course clubhouse management	411,747.00	17,686.87	295,420.94	13,448.50	102,877.56	75.01%
Total parks, recreation and cultural	4,908,809.56	329,853.91	3,215,951.77	20,038.50	1,672,819.29	65.92%
Community development:						
Planning	191,224.00	3,770.60	123,611.30	-	67,612.70	64.64%
Zoning administration	154,370.00	23,311.39	84,489.05	-	69,880.95	54.73%
Board of zoning appeals	6,032.00	-	2,109.62	-	3,922.38	34.97%
Economic development	680,589.00	15,566.90	422,462.96	-	258,126.04	62.07%
Downtown renaissance	216,297.00	15,137.04	130,000.54	-	86,296.46	60.10%
Tourism and visitors service	431,014.00	32,173.10	246,505.21	-	184,508.79	57.19%
Downtown parking services	209,934.00	14,324.53	124,291.41	-	85,642.59	59.20%
Total community development	1,889,460.00	104,283.56	1,133,470.09	-	755,989.91	59.99%
Other:						
Community and civic organizations	1,491,929.00	47,597.25	1,025,864.00	319,364.75	146,700.25	90.17%
Joint operations with Rockingham Cty	7,218,574.00	1,341,729.15	5,879,143.46	1,177,893.54	161,537.00	97.76%
Reserve for contingencies	1,299,205.00	-	-	-	1,299,205.00	0.00%
Debt service	12,861,909.00	550.00	12,391,005.77	-	470,903.23	96.34%
Transfers to other funds	34,184,640.00	2,528,681.00	24,030,021.00	-	10,154,619.00	70.29%
Total other	57,056,257.00	3,918,557.40	43,326,034.23	1,497,258.29	12,232,964.48	78.56%
Total General Fund	100,580,703.63	7,234,438.96	71,235,689.19	2,616,146.08	26,728,868.36	73.43%
School Fund:						
Instruction	49,100,103.11	4,397,554.96	32,451,867.94	-	16,648,235.17	66.09%
Admin., attendance and health services	3,665,656.00	220,002.69	2,399,087.89	-	1,266,568.11	65.45%
Pupil transportation	3,268,094.94	323,230.47	1,923,038.96	-	1,345,055.98	58.84%
Operations and maintenance	4,863,066.06	377,519.14	3,241,591.07	-	1,621,474.99	66.66%
Facilities	4,225.87	-	-	-	4,225.87	0.00%
Technology	2,654,779.72	143,377.01	1,890,539.50	-	764,240.22	71.21%
Transfers to other funds	531,404.00	-	531,404.00	-	-	100.00%
Total School Fund	64,087,329.70	5,461,684.27	42,437,529.36	-	21,649,800.34	66.22%
School Nutrition Fund:						
Food service	3,254,593.00	263,719.31	2,066,835.26	-	1,187,757.74	63.51%
Technology	15,000.00	-	28,551.69	-	(13,551.69)	190.34%
Total School Nutrition Fund	3,269,593.00	263,719.31	2,095,386.95	-	1,174,206.05	64.09%

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Emergency Communications Center Fund:						
Emergency Communications Center	6,973,865.00	338,604.86	5,185,451.77	239,161.35	1,549,251.88	77.78%
Total Emerg. Commun. Ctr. Fund	6,973,865.00	338,604.86	5,185,451.77	239,161.35	1,549,251.88	77.78%
Community Development Block Grant Fund:						
Community development block grant	931,581.20	84,010.74	487,349.04	11,719.90	432,512.26	53.57%
Total Comm. Dev. Block Grant Fund	931,581.20	84,010.74	487,349.04	11,719.90	432,512.26	53.57%
School Transportation Fund:						
School buses	3,097,552.00	192,049.34	1,624,106.80	434,950.00	1,038,495.20	66.47%
Field trips and charters	199,891.00	16,780.80	139,123.61	-	60,767.39	69.60%
Total School Transportation Fund	3,297,443.00	208,830.14	1,763,230.41	434,950.00	1,099,262.59	66.66%
General Capital Projects Fund:						
Capital projects	37,221,743.78	254,869.10	12,539,342.41	12,088,384.24	12,594,017.13	66.16%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	37,221,743.78	254,869.10	12,539,342.41	12,088,384.24	12,594,017.13	66.16%
School Capital Projects Fund:						
Capital projects	100,000.00	88,755.33	88,755.33	-	11,244.67	88.76%
Total School Capital Projects Fund	100,000.00	88,755.33	88,755.33	-	11,244.67	88.76%
ECC Capital Projects						
Capital projects	3,095,000.00	-	26,036.00	453,130.12	2,615,833.88	15.48%
Total ECC Capital Projects Fund	3,095,000.00	-	26,036.00	453,130.12	2,615,833.88	15.48%
Water Capital Projects Fund:						
Capital projects	4,385,238.58	37,469.17	960,402.08	933,163.61	2,491,672.89	43.18%
Total Water Capital Projects Fund	4,385,238.58	37,469.17	960,402.08	933,163.61	2,491,672.89	43.18%
Sewer Capital Projects Fund:						
Capital projects	1,329,436.26	6,685.98	194,451.44	34,850.00	1,100,134.82	17.25%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	1,329,436.26	6,685.98	194,451.44	34,850.00	1,100,134.82	17.25%
Public Transportation Capital Projects Fund:						
Capital projects	819,131.52	9,040.10	1,034,723.62	40,973.81	(256,565.91)	131.32%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj.	819,131.52	9,040.10	1,034,723.62	40,973.81	(256,565.91)	131.32%
Sanitation Capital Projects Fund:						
Capital projects	2,540,603.56	25,260.65	221,954.42	52,353.24	2,266,295.90	10.80%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	2,540,603.56	25,260.65	221,954.42	52,353.24	2,266,295.90	10.80%
Water Fund:						
Administration	437,583.00	28,831.29	298,787.26	-	138,795.74	68.28%
Pumping, storage and monitoring	592,931.04	46,220.21	358,256.16	9,798.10	224,876.78	62.07%
Transmission and distribution	894,919.03	52,724.09	513,919.59	14,965.87	366,033.57	59.10%
Utility billing	410,027.00	28,763.84	224,647.76	-	185,379.24	54.79%
Miscellaneous	2,422,424.00	195,202.54	1,578,734.69	-	843,689.31	65.17%
Purification	1,087,600.00	67,195.15	636,148.20	5,137.43	446,314.37	58.96%
Capital outlay	83,996.00	595.42	44,439.49	-	39,556.51	52.91%
Debt Service	785,661.00	-	784,419.73	-	1,241.27	99.84%
Transfers to other funds	1,634,092.00	84,717.25	1,295,223.00	-	338,869.00	79.26%
Total Water Fund	8,349,233.07	504,249.79	5,734,575.88	29,901.40	2,584,755.79	69.04%

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	626,941.00	54,429.47	413,077.13	-	213,863.87	65.89%
Treatment and disposal	3,408,000.00	286,433.50	2,258,339.63	-	1,149,660.37	66.27%
Collection and transmission	895,830.00	58,063.85	575,512.32	-	320,317.68	64.24%
Miscellaneous	1,763,288.00	143,761.50	1,159,242.00	-	604,046.00	65.74%
Utility billing	366,125.00	20,906.97	182,144.18	20,000.00	163,980.82	55.21%
Pumping and monitoring	196,018.06	14,282.95	122,233.70	-	73,784.36	62.36%
Capital outlay	282,000.00	49.10	12,131.12	31,425.00	238,443.88	15.45%
Debt service	2,810,000.00	227,906.97	1,830,334.48	-	979,665.52	65.14%
Transfers to other funds	1,300,834.00	75,069.50	1,000,556.00	-	300,278.00	76.92%
Total Sewer Fund	11,649,036.06	880,903.81	7,553,570.56	51,425.00	4,044,040.50	65.28%
Public Transportation Fund:						
Transit buses	4,095,284.64	311,308.14	2,477,437.62	27,654.90	1,590,192.12	61.17%
Miscellaneous	156,000.00	-	-	-	156,000.00	0.00%
Paratransit buses	657,792.00	47,817.29	450,393.19	-	207,398.81	68.47%
Capital outlay	2,001,162.00	1,172,322.00	1,293,751.00	725,178.00	(17,767.00)	100.89%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	6,910,238.64	1,531,447.43	4,221,581.81	752,832.90	1,935,823.93	71.99%
Sanitation Fund:						
Resource recovery facility	6,555,392.87	166,815.14	2,135,763.74	342,713.18	4,076,915.95	37.81%
Refuse Collection	1,352,719.00	100,627.47	826,448.78	194,379.50	331,890.72	75.46%
Landfill	1,249,948.00	110,776.14	1,081,438.10	28,318.74	140,191.16	88.78%
Miscellaneous	1,326,212.00	103,101.00	824,808.00	-	501,404.00	62.19%
Recycling	994,322.00	51,426.26	425,260.63	21,549.22	547,512.15	44.94%
Capital outlay	538,657.30	52,781.25	216,269.15	222,089.88	100,298.27	81.38%
Debt service	2,653,353.00	7,300.00	2,640,785.16	-	12,567.84	99.53%
Transfers to other funds	500,000.00	-	500,000.00	-	-	100.00%
Total Sanitation Fund	15,170,604.17	592,827.26	8,650,773.56	809,050.52	5,710,780.09	62.36%
Business Loan Program Fund:						
Business Loan Program	93,395.00	-	50,012.61	-	43,382.39	53.55%
Total Business Loan Program Fund	93,395.00	-	50,012.61	-	43,382.39	53.55%
Central Garage Fund:						
Operating	1,214,489.00	89,260.25	689,214.77	36,675.79	488,598.44	59.77%
Miscellaneous	-	-	-	-	-	0.00%
Capital outlay	30,000.00	-	-	-	30,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,244,489.00	89,260.25	689,214.77	36,675.79	518,598.44	58.33%
Central Stores Fund:						
Operating	150,427.00	8,727.06	87,708.60	-	62,718.40	58.31%
Total Central Stores Fund	150,427.00	8,727.06	87,708.60	-	62,718.40	58.31%
Juvenile Crime Control Fund:						
Operating	-	3,742.00	22,753.11	-	(22,753.11)	0.00%
Total Juvenile Crime Control Fund	-	3,742.00	22,753.11	-	(22,753.11)	0.00%
Total All Funds	272,199,092.17	17,624,526.21	165,280,492.92	18,584,717.96	88,333,881.29	67.55%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit F
Page 1 of 2

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (66.67%)
General Fund:					
Revenues	100,580,703.63	68,880,423.08	-	(31,700,280.55)	68.48%
Expenditures	100,580,703.63	71,235,689.19	2,616,146.08	(26,728,868.36)	73.43%
School Fund:					
Revenues	64,087,329.70	40,161,174.98	-	(23,926,154.72)	62.67%
Expenditures	64,087,329.70	42,437,529.36	-	(21,649,800.34)	66.22%
School Nutrition Fund:					
Revenues	3,269,593.00	1,911,574.83	-	(1,358,018.17)	58.47%
Expenditures	3,269,593.00	2,095,386.95	-	(1,174,206.05)	64.09%
Emergency Communications Center Fund:					
Revenues	6,973,865.00	5,737,313.56	-	(1,236,551.44)	82.27%
Expenditures	6,973,865.00	5,185,451.77	239,161.35	(1,549,251.88)	77.78%
Community Development Block Grant Fund:					
Revenues	931,581.20	460,283.35	-	(471,297.85)	49.41%
Expenditures	931,581.20	487,349.04	11,719.90	(432,512.26)	53.57%
School Transportation Fund:					
Revenues	3,297,443.00	2,102,542.40	-	(1,194,900.60)	63.76%
Expenditures	3,297,443.00	1,763,230.41	434,950.00	(1,099,262.59)	66.66%
General Capital Projects Fund:					
Revenues	37,221,743.78	29,842,285.67	-	(7,379,458.11)	80.17%
Expenditures	37,221,743.78	12,539,342.41	12,088,384.24	(12,594,017.13)	66.16%
School Capital Projects Fund:					
Revenues	100,000.00	100,000.00	-	-	100.00%
Expenditures	100,000.00	88,755.33	-	(11,244.67)	88.76%
ECC Capital Projects Fund:					
Revenues	3,095,000.00	2,945,000.00	-	(150,000.00)	95.15%
Expenditures	3,095,000.00	26,036.00	453,130.12	(2,615,833.88)	15.48%
Water Capital Projects Fund:					
Revenues	4,385,238.58	4,385,238.58	-	-	100.00%
Expenditures	4,385,238.58	960,402.08	933,163.61	(2,491,672.89)	43.18%
Sewer Capital Projects Fund:					
Revenues	1,329,436.26	1,329,436.26	-	-	100.00%
Expenditures	1,329,436.26	194,451.44	34,850.00	(1,100,134.82)	17.25%
Public Transportation Capital Projects Fund:					
Revenues	819,131.52	776,038.52	-	(43,093.00)	94.74%
Expenditures	819,131.52	1,034,723.62	40,973.81	256,565.91	131.32%
Sanitation Capital Projects Fund:					
Revenues	2,540,603.56	1,040,603.56	-	(1,500,000.00)	40.96%
Expenditures	2,540,603.56	221,954.42	52,353.24	(2,266,295.90)	10.80%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit F
Page 2 of 2

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (66.67%)
Water Fund:					
Revenues	8,349,233.07	5,842,641.05	-	(2,506,592.02)	69.98%
Expenditures	8,349,233.07	5,734,575.88	29,901.40	(2,584,755.79)	69.04%
Sewer Fund:					
Revenues	11,649,036.06	8,011,257.80	-	(3,637,778.26)	68.77%
Expenditures	11,649,036.06	7,553,570.56	51,425.00	(4,044,040.50)	65.28%
Public Transportation Fund:					
Revenues	6,910,238.64	3,723,666.49	-	(3,186,572.15)	53.89%
Expenditures	6,910,238.64	4,221,581.81	752,832.90	(1,935,823.93)	71.99%
Sanitation Fund:					
Revenues	15,170,604.17	9,360,200.34	-	(5,810,403.83)	61.70%
Expenditures	15,170,604.17	8,650,773.56	809,050.52	(5,710,780.09)	62.36%
Business Loan Program Fund:					
Revenues	93,395.00	90,359.95	-	(3,035.05)	96.75%
Expenditures	93,395.00	50,012.61	-	(43,382.39)	53.55%
Central Garage Fund:					
Revenues	1,244,489.00	792,729.93	-	(451,759.07)	63.70%
Expenditures	1,244,489.00	689,214.77	36,675.79	(518,598.44)	58.33%
Central Stores Operating Fund:					
Revenues	150,427.00	97,998.73	-	(52,428.27)	65.15%
Expenditures	150,427.00	87,708.60	-	(62,718.40)	58.31%
Juvenile Crime Control Fund:					
Revenues	-	-	-	-	0.00%
Expenditures	-	22,753.11	-	22,753.11	0.00%
Total Revenues	272,199,092.17	187,590,769.08	-	(84,608,323.09)	68.92%
Total Expenditures	272,199,092.17	165,280,492.92	18,584,717.96	(88,333,881.29)	67.55%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2014 to February 28, 2015
(Unaudited)

Exhibit G
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	4,370,125.72	5,723,844.94	1,353,719.22	30.98%
General property taxes	21,444,454.63	24,320,364.61	2,875,909.98	13.41%
Other local taxes	23,531,553.62	25,241,871.06	1,710,317.44	7.27%
Permits, privilege fees and regulatory fees	242,169.98	363,948.79	121,778.81	50.29%
Fines and forfeitures	397,760.08	330,040.66	(67,719.42)	-17.03%
Use of money and property	126,965.14	144,002.39	17,037.25	13.42%
Charges for services	5,015,463.11	951,665.58	(4,063,797.53)	-81.03%
Miscellaneous	3,627,725.74	3,414,741.76	(212,983.98)	-5.87%
Recovered costs	953,503.78	828,128.10	(125,375.68)	-13.15%
State revenue	5,918,553.97	5,989,591.72	71,037.75	1.20%
Federal revenue	167,751.51	175,596.70	7,845.19	4.68%
Nonrevenue receipts	260,937.61	211,346.77	(49,590.84)	-19.00%
Debt proceeds	540,000.00	-	(540,000.00)	-100.00%
Transfers from other funds	1,150,944.00	1,185,280.00	34,336.00	2.98%
Total General Fund	67,747,908.89	68,880,423.08	1,132,514.19	1.67%
School Fund:				
Amount from fund balance	106,228.91	609,580.90	503,351.99	473.84%
Charges for services	1,182,315.82	1,155,881.14	(26,434.68)	-2.24%
State revenue	17,085,634.90	18,380,940.92	1,295,306.02	7.58%
Federal revenue	1,559,069.85	790,198.70	(768,871.15)	-49.32%
Transfers from other funds	18,201,090.68	19,224,573.32	1,023,482.64	5.62%
Total School Fund	38,134,340.16	40,161,174.98	2,026,834.82	5.31%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	369,180.06	360,722.98	(8,457.08)	-2.29%
State revenue	41,784.49	45,412.22	3,627.73	8.68%
Federal revenue	1,322,974.08	1,505,439.63	182,465.55	13.79%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	1,733,938.63	1,911,574.83	177,636.20	10.24%
Emergency Communications Center Fund:				
Amount from fund balance	724,000.00	2,593,485.00	1,869,485.00	258.22%
Use of money and property	90,346.70	93,603.65	3,256.95	3.60%
Miscellaneous	1,090,359.00	1,319,685.00	229,326.00	21.03%
Recovered costs	108,944.35	116,103.20	7,158.85	6.57%
State revenue	227,085.53	276,898.87	49,813.34	21.94%
Federal revenue	144,332.74	15,506.46	(128,826.28)	-89.26%
Nonrevenue receipts	-	2,346.38	2,346.38	0.00%
Transfers from other funds	1,090,359.00	1,319,685.00	229,326.00	21.03%
Total Emerg. Commun. Center Fund	3,475,427.32	5,737,313.56	2,261,886.24	65.08%
Community Development Block Grant Fund:				
Federal revenue	201,268.41	460,283.35	259,014.94	128.69%
Total Community Development Block Grant Fund	201,268.41	460,283.35	259,014.94	128.69%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	-	250,000.00	250,000.00	0.00%
Use of money and property	82.96	129.86	46.90	56.53%
Charges for services	1,649,378.52	1,828,437.10	179,058.58	10.86%
Miscellaneous	-	-	-	0.00%
Recovered costs	380.21	-	(380.21)	-100.00%
Nonrevenue receipts	3,269.37	23,975.44	20,706.07	633.34%
Transfers from other funds	-	-	-	0.00%
Total School Transportation Fund	1,653,111.06	2,102,542.40	449,431.34	27.19%
General Capital Projects Fund:				
Amount from fund balance	21,469,780.37	23,170,921.25	1,701,140.88	7.92%
Use of money and property	6,500.71	8,198.38	1,697.67	26.12%
Miscellaneous	-	-	-	0.00%
Recovered costs	4,587.50	390,505.58	385,918.08	8412.38%
State revenue	2,513,298.04	2,984,338.64	471,040.60	18.74%
Federal revenue	482,049.41	865,321.82	383,272.41	79.51%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,640,000.00	2,423,000.00	783,000.00	47.74%
Total General Capital Projects Fund	26,116,216.03	29,842,285.67	3,726,069.64	14.27%
School Capital Projects Fund:				
Amount from fund balance	207,128.13	-	(207,128.13)	-100.00%
Transfers from other funds	-	100,000.00	100,000.00	0.00%
Total School Capital Projects Fund	207,128.13	100,000.00	(107,128.13)	-51.72%
ECC Capital Projects Fund:				
Amount from fund balance	-	345,000.00	345,000.00	0.00%
State revenue	-	-	-	0.00%
Transfers from other funds	-	2,600,000.00	2,600,000.00	0.00%
Total ECC Capital Projects Fund	-	2,945,000.00	2,945,000.00	0.00%
Water Capital Projects Fund:				
Amount from fund balance	4,597,521.29	3,767,753.58	(829,767.71)	-18.05%
Transfers from other funds	700,000.00	617,485.00	(82,515.00)	-11.79%
Total Water Capital Projects Fund	5,297,521.29	4,385,238.58	(912,282.71)	-17.22%
Sewer Capital Projects Fund:				
Amount from fund balance	1,116,898.73	929,436.26	(187,462.47)	-16.78%
Transfers from other funds	400,000.00	400,000.00	-	0.00%
Total Sewer Capital Projects Fund	1,516,898.73	1,329,436.26	(187,462.47)	-12.36%
Public Transportation Capital Projects Fund:				
Amount from fund balance	(1,175,151.23)	(901,462.48)	273,688.75	-23.29%
State revenue	188,523.00	563,999.00	375,476.00	199.17%
Federal revenue	1,363,511.00	1,113,502.00	(250,009.00)	-18.34%
Transfers from other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	376,882.77	776,038.52	399,155.75	105.91%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	703,775.34	540,603.56	(163,171.78)	-23.19%
Recovered costs	-	-	-	0.00%
Transfers from other funds	400,000.00	500,000.00	100,000.00	25.00%
Total Sanitation Capital Projects Fund	1,103,775.34	1,040,603.56	(63,171.78)	-5.72%
Water Fund:				
Amount from fund balance	367,624.50	71,545.07	(296,079.43)	-80.54%
Permits, privilege fees and regulatory fees	132,000.00	164,000.00	32,000.00	24.24%
Use of money and property	15,748.03	17,101.21	1,353.18	8.59%
Charges for services	4,190,153.46	4,324,671.84	134,518.38	3.21%
Miscellaneous	9,140.27	4,245.43	(4,894.84)	-53.55%
Recovered costs	22,742.81	13,107.50	(9,635.31)	-42.37%
State revenue	-	8,500.00	8,500.00	0.00%
Federal revenue	26,031.56	-	(26,031.56)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	1,245,194.00	1,239,470.00	(5,724.00)	-0.46%
Total Water Fund	6,008,634.63	5,842,641.05	(165,993.58)	-2.76%
Sewer Fund:				
Amount from fund balance	346,871.29	257,166.06	(89,705.23)	-25.86%
Permits, privilege fees and regulatory fees	550,000.00	242,000.00	(308,000.00)	-56.00%
Use of money and property	3,250.12	2,676.26	(573.86)	-17.66%
Charges for services	6,431,316.50	6,551,129.08	119,812.58	1.86%
Miscellaneous	12,697.75	-	(12,697.75)	-100.00%
Recovered costs	13,967.71	20,786.40	6,818.69	48.82%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	931,672.00	937,500.00	5,828.00	0.63%
Total Sewer Fund	8,289,775.37	8,011,257.80	(278,517.57)	-3.36%
Public Transportation Fund:				
Amount from fund balance	90,139.00	120,555.64	30,416.64	33.74%
Use of money and property	61,587.86	74,311.88	12,724.02	20.66%
Charges for services	1,342,060.86	1,371,057.50	28,996.64	2.16%
Miscellaneous	12,344.34	-	(12,344.34)	-100.00%
Recovered costs	61,786.27	99,500.00	37,713.73	61.04%
State revenue	869,285.00	864,843.00	(4,442.00)	-0.51%
Federal revenue	551,329.00	880,976.00	329,647.00	59.79%
Nonrevenue receipts	2,119.36	2,371.15	251.79	11.88%
Transfers from other funds	367,214.68	165,611.32	(201,603.36)	-54.90%
Intrafund transfers	144,440.00	144,440.00	-	0.00%
Total Public Transportation Fund	3,502,306.37	3,723,666.49	221,360.12	6.32%
Sanitation Fund:				
Amount from fund balance	3,234,534.30	2,946,787.17	(287,747.13)	-8.90%
Use of money and property	6,838.43	3,195.41	(3,643.02)	-53.27%
Charges for services	3,207,238.14	4,074,684.68	867,446.54	27.05%
Miscellaneous	-	36,051.16	36,051.16	0.00%
Recovered costs	1,119,443.92	1,316,785.92	197,342.00	17.63%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	263,803.32	157,888.00	(105,915.32)	-40.15%
Intrafund transfers	772,378.68	824,808.00	52,429.32	6.79%
Total Sanitation Fund	8,604,236.79	9,360,200.34	755,963.55	8.79%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Business Loan Program Fund:				
Amount from fund balance	8,645.00	67,000.00	58,355.00	675.01%
Use of money and property	2,275.71	2,991.22	715.51	31.44%
Miscellaneous	49,829.95	20,368.73	(29,461.22)	-59.12%
State revenue	400.00	-	(400.00)	-100.00%
Federal revenue	20,000.00	-	(20,000.00)	-100.00%
Transfers from other funds	-	-	-	0.00%
Total Business Loan Program Fund	81,150.66	90,359.95	9,209.29	11.35%
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	5,555.00	4,230.00	(1,325.00)	-23.85%
Use of money and property	367.33	314.19	(53.14)	-14.47%
Charges for services	689,809.98	744,027.13	54,217.15	7.86%
Recovered costs	8,254.85	12,165.93	3,911.08	47.38%
Transfers from other funds	17,820.00	31,992.68	14,172.68	79.53%
Total Central Garage Fund	721,807.16	792,729.93	70,922.77	9.83%
Central Stores Fund:				
Recovered costs	-	(2,285.95)	(2,285.95)	0.00%
Transfers from other funds	95,862.68	100,284.68	4,422.00	4.61%
Total Central Stores Fund	95,862.68	97,998.73	2,136.05	2.23%
Juvenile Crime Control Fund:				
Use of money and property	33.55	-	(33.55)	-100.00%
State revenue	47,785.85	-	(47,785.85)	-100.00%
Total Juvenile Crime Control Fund	47,819.40	-	(47,819.40)	-100.00%
Total All Funds	174,916,009.82	187,590,769.08	12,674,759.26	7.25%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	123,533.93	141,257.98	17,724.05	14.35%
City manager	304,947.40	327,386.01	22,438.61	7.36%
City attorney	93,218.82	118,909.77	25,690.95	27.56%
Human resources	205,317.73	224,732.85	19,415.12	9.46%
Independent auditor	20,700.00	22,950.00	2,250.00	10.87%
Commissioner of revenue	252,644.45	245,565.47	(7,078.98)	-2.80%
Assessor	199,278.25	195,446.41	(3,831.84)	-1.92%
Equalization board	-	-	-	0.00%
Treasurer	313,816.42	374,221.05	60,404.63	19.25%
Finance	272,568.88	286,296.54	13,727.66	5.04%
Information technology	941,919.31	948,640.13	6,720.82	0.71%
Purchasing agent	84,319.82	90,873.57	6,553.75	7.77%
Electoral board	127,581.79	117,002.31	(10,579.48)	-8.29%
Total general government administration	2,939,846.80	3,093,282.09	153,435.29	5.22%
Public safety:				
Police administration	2,151,266.29	2,129,738.69	(21,527.60)	-1.00%
Police operations	2,168,944.61	2,403,648.69	234,704.08	10.82%
Police criminal investigation	997,075.49	1,029,402.28	32,326.79	3.24%
Police support services	-	-	-	0.00%
Police special operations	929,385.43	864,760.08	(64,625.35)	-6.95%
Fire administration	342,928.03	337,773.55	(5,154.48)	-1.50%
Fire suppression	3,855,078.82	4,449,961.88	594,883.06	15.43%
Fire prevention	270,751.80	303,082.00	32,330.20	11.94%
Fire training	134,762.44	173,782.87	39,020.43	28.95%
Public safety building	235,291.03	229,274.13	(6,016.90)	-2.56%
Child safety alliance	27,563.00	31,847.36	4,284.36	15.54%
City and county jail	61,429.01	51,586.00	(9,843.01)	-16.02%
Building inspection	468,910.99	488,035.71	19,124.72	4.08%
Animal control	252,030.17	233,661.96	(18,368.21)	-7.29%
Coroner	-	-	-	0.00%
Emergency services	179,134.02	173,318.31	(5,815.71)	-3.25%
Total public safety	12,074,551.13	12,899,873.51	825,322.38	6.84%
Public works:				
General engineering	578,236.25	469,190.28	(109,045.97)	-18.86%
Highway and street maintenance	3,598,259.44	3,664,359.16	66,099.72	1.84%
Street lights	365,985.98	378,960.92	12,974.94	3.55%
Snow and ice removal	311,873.45	252,692.40	(59,181.05)	-18.98%
Traffic engineering	783,549.47	1,042,721.45	259,171.98	33.08%
Highway and street beautification	149,666.18	173,443.39	23,777.21	15.89%
Street and road cleaning	276,871.36	239,108.70	(37,762.66)	-13.64%
Refuse collection	929,028.72	-	(929,028.72)	-100.00%
City landfill	75,650.46	-	(75,650.46)	-100.00%
Recycling	484,862.23	-	(484,862.23)	-100.00%
Insect and rodent control	2,240.40	3,923.00	1,682.60	75.10%
County landfill	832,345.82	-	(832,345.82)	-100.00%
General properties	216,320.46	599,290.07	382,969.61	177.04%
Total public works	8,604,890.22	6,823,689.37	(1,781,200.85)	-20.70%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Health and welfare:				
Local health department	286,975.50	287,441.25	465.75	0.16%
Community services board	297,380.25	347,761.50	50,381.25	16.94%
Tax relief for the elderly/disabled veterans	90,250.44	108,185.38	17,934.94	19.87%
Total health and welfare	674,606.19	743,388.13	68,781.94	10.20%
Parks, recreation and cultural:				
Parks administration	700,821.60	655,837.16	(44,984.44)	-6.42%
Parks	601,449.89	609,067.68	7,617.79	1.27%
Recreation center and playgrounds	358,707.37	383,088.06	24,380.69	6.80%
National guard armory	55,255.84	50,246.83	(5,009.01)	-9.07%
Simms recreation center	204,642.03	199,874.42	(4,767.61)	-2.33%
Westover swimming pool	266,544.46	291,383.01	24,838.55	9.32%
Athletics	239,452.13	270,836.69	31,384.56	13.11%
Blacks run greenway	32,819.67	33,960.84	1,141.17	3.48%
Golf course grounds management	412,134.57	426,236.14	14,101.57	3.42%
Golf course clubhouse management	284,255.66	295,420.94	11,165.28	3.93%
Total parks, recreation and cultural	3,156,083.22	3,215,951.77	59,868.55	1.90%
Community development:				
Planning	123,708.47	123,611.30	(97.17)	-0.08%
Zoning administration	99,779.66	84,489.05	(15,290.61)	-15.32%
Board of zoning appeals	2,723.59	2,109.62	(613.97)	-22.54%
Economic development	503,412.37	422,462.96	(80,949.41)	-16.08%
Downtown renaissance	132,350.09	130,000.54	(2,349.55)	-1.78%
Tourism and visitors service	235,215.29	246,505.21	11,289.92	4.80%
Downtown parking services	112,221.11	124,291.41	12,070.30	10.76%
Total community development	1,209,410.58	1,133,470.09	(75,940.49)	-6.28%
Other:				
Community and civic organizations	971,095.20	1,025,864.00	54,768.80	5.64%
Joint operations with Rockingham Cty	5,232,502.11	5,879,143.46	646,641.35	12.36%
Reserve for contingencies	-	-	-	0.00%
Debt service	12,468,841.70	12,391,005.77	(77,835.93)	-0.62%
Transfers to other funds	21,585,441.68	24,030,021.00	2,444,579.32	11.33%
Total other	40,257,880.69	43,326,034.23	3,068,153.54	7.62%
Total General Fund	68,917,268.83	71,235,689.19	2,318,420.36	3.36%
School Fund:				
Instruction	31,115,584.50	32,451,867.94	1,336,283.44	4.29%
Admin., attendance and health services	2,264,919.61	2,399,087.89	134,168.28	5.92%
Pupil transportation	1,685,857.28	1,923,038.96	237,181.68	14.07%
Operations and maintenance	3,052,755.77	3,241,591.07	188,835.30	6.19%
Facilities	38,774.13	-	(38,774.13)	-100.00%
Technology	1,706,375.83	1,890,539.50	184,163.67	10.79%
Transfer of other funds	-	531,404.00	531,404.00	0.00%
Total School Fund	39,864,267.12	42,437,529.36	2,573,262.24	6.46%
School Nutrition Fund:				
Food service	1,824,186.04	2,066,835.26	242,649.22	13.30%
Technology	14,782.19	28,551.69	13,769.50	93.15%
Total School Nutrition Fund	1,838,968.23	2,095,386.95	256,418.72	13.94%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Emergency Communications Center Fund				
Emergency Communications Center	2,842,048.51	5,185,451.77	2,343,403.26	82.45%
Total Emergency Communications Center	2,842,048.51	5,185,451.77	2,343,403.26	82.45%
Community Development Block Grant Fund:				
Community development block grant	372,902.05	487,349.04	114,446.99	30.69%
Total Community Development Block Grant Fund	372,902.05	487,349.04	114,446.99	30.69%
School Transportation Fund:				
School buses	1,660,244.85	1,624,106.80	(36,138.05)	-2.18%
Field trips and charters	132,519.11	139,123.61	6,604.50	4.98%
Total School Transportation Fund	1,792,763.96	1,763,230.41	(29,533.55)	-1.65%
General Capital Projects Fund:				
Capital projects	13,038,103.17	12,539,342.41	(498,760.76)	-3.83%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	13,038,103.17	12,539,342.41	(498,760.76)	-3.83%
School Capital Projects Fund:				
Capital projects	207,045.00	88,755.33	(118,289.67)	-57.13%
Total School Capital Projects Fund	207,045.00	88,755.33	(118,289.67)	-57.13%
ECC Capital Projects Fund:				
Capital projects	-	26,036.00	26,036.00	0.00%
Total ECC Capital Projects Fund	-	26,036.00	26,036.00	0.00%
Water Capital Projects Fund:				
Capital projects	936,974.77	960,402.08	23,427.31	2.50%
Total Water Capital Projects Fund	936,974.77	960,402.08	23,427.31	2.50%
Sewer Capital Projects Fund:				
Capital projects	397,760.26	194,451.44	(203,308.82)	-51.11%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	397,760.26	194,451.44	(203,308.82)	-51.11%
Public Transportation Capital Projects Fund:				
Capital projects	3,753,867.48	1,034,723.62	(2,719,143.86)	-72.44%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	3,753,867.48	1,034,723.62	(2,719,143.86)	-72.44%
Sanitation Capital Projects Fund:				
Capital projects	320,450.46	221,954.42	(98,496.04)	-30.74%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	320,450.46	221,954.42	(98,496.04)	-30.74%
Water Fund:				
Administration	290,670.52	298,787.26	8,116.74	2.79%
Pumping, storage and monitoring	407,484.72	358,256.16	(49,228.56)	-12.08%
Transmission and distribution	481,038.78	513,919.59	32,880.81	6.84%
Utility billing	223,668.64	224,647.76	979.12	0.44%
Miscellaneous	1,605,886.61	1,578,734.69	(27,151.92)	-1.69%
Purification	648,554.80	636,148.20	(12,406.60)	-1.91%
Capital outlay	99,789.07	44,439.49	(55,349.58)	-55.47%
Debt service	779,403.35	784,419.73	5,016.38	0.64%
Transfers to other funds	1,358,460.68	1,295,223.00	(63,237.68)	-4.66%
Total Water Fund	5,894,957.17	5,734,575.88	(160,381.29)	-2.72%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	398,905.20	413,077.13	14,171.93	3.55%
Treatment and disposal	2,188,034.23	2,258,339.63	70,305.40	3.21%
Collection and transmission	538,344.76	575,512.32	37,167.56	6.90%
Miscellaneous	1,150,010.00	1,159,242.00	9,232.00	0.80%
Utility billing	188,537.95	182,144.18	(6,393.77)	-3.39%
Pumping and monitoring	108,467.88	122,233.70	13,765.82	12.69%
Capital outlay	127,992.02	12,131.12	(115,860.90)	-90.52%
Debt service	1,878,665.67	1,830,334.48	(48,331.19)	-2.57%
Transfers to other funds	983,192.00	1,000,556.00	17,364.00	1.77%
Total Sewer Fund	7,562,149.71	7,553,570.56	(8,579.15)	-0.11%
Public Transportation Fund:				
Transit buses	2,354,211.25	2,477,437.62	123,226.37	5.23%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	421,740.23	450,393.19	28,652.96	6.79%
Capital outlay	176,396.00	1,293,751.00	1,117,355.00	633.44%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	2,952,347.48	4,221,581.81	1,269,234.33	42.99%
Sanitation Fund:				
CISAT	3,356,225.89	2,135,763.74	(1,220,462.15)	-36.36%
Refuse Collection	-	826,448.78	826,448.78	0.00%
Landfill	-	1,081,438.10	1,081,438.10	0.00%
Miscellaneous	824,808.00	824,808.00	-	0.00%
Recycling	-	425,260.63	425,260.63	0.00%
Capital outlay	216,800.00	216,269.15	(530.85)	-0.24%
Debt service	2,637,637.21	2,640,785.16	3,147.95	0.12%
Transfers to other funds	400,000.00	500,000.00	100,000.00	25.00%
Total Sanitation Fund	7,435,471.10	8,650,773.56	1,215,302.46	16.34%
Business Loan Program Fund:				
Business Loan Program	50,000.00	50,012.61	12.61	0.03%
Total Business Loan Program Fund	50,000.00	50,012.61	12.61	0.03%
Central Garage Fund:				
Operating	652,688.15	689,214.77	36,526.62	5.60%
Miscellaneous	2,854.03	-	(2,854.03)	-100.00%
Capital outlay	5,720.82	-	(5,720.82)	-100.00%
Transfers	-	-	-	0.00%
Total Central Garage Fund	661,263.00	689,214.77	27,951.77	4.23%
Central Stores Fund:				
Operating	92,490.45	87,708.60	(4,781.85)	-5.17%
Total Central Stores Fund	92,490.45	87,708.60	(4,781.85)	-5.17%
Juvenile Crime Control Fund:				
Operating	45,201.52	22,753.11	(22,448.41)	-49.66%
Total Juvenile Crime Control Fund	45,201.52	22,753.11	(22,448.41)	-49.66%
Total All Funds	158,976,300.27	165,280,492.92	6,278,156.65	3.95%

CITY OF HARRISONBURG, VIRGINIA
UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS
For the Periods Noted Below
(Unaudited)

	Governmental Funds									Proprietary Funds	
	Special Revenue						Capital Projects			Enterprise	
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects
Balance July 1, 2014	26,434,160.75	5,806,224.59	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,177,176.93	83.13	345,000.00	2,397,690.79	3,622,173.24
Balance budget	(177,477.00)	-	-	(700,000.00)	-	-	-	-	-	-	-
Capital Projects carry forward	-	-	-	-	-	-	(23,168,546.13)	(83.13)	(345,000.00)	-	(3,767,753.58)
Year end entry	-	-	-	-	-	-	-	-	-	-	(1,005.95)
Balance July 31, 2014	26,256,683.75	5,806,224.59	1,601,525.95	1,893,485.79	(97,535.43)	489,796.06	8,630.80	-	-	2,397,690.79	(146,586.29)
Reserve fire program funds	(91,754.47)	-	-	-	-	-	-	-	-	-	-
2014 Encumbrances	(1,800,725.97)	(78,176.90)	-	-	-	-	-	-	-	(71,545.07)	-
Balance August 31, 2014	24,364,203.31	5,728,047.69	1,601,525.95	1,893,485.79	(97,535.43)	489,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Transfer to Health Insurance Fund	(600,000.00)	(531,404.00)	-	-	-	-	-	-	-	-	-
Grant Funding for Econ. Develop.	(35,000.00)	-	-	-	-	-	-	-	-	-	-
Purchase two school buses	-	-	-	-	-	(250,000.00)	-	-	-	-	-
Balance September 30, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Balance October 31, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Balance November 30, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
For radio system upgrade project	-	-	-	(1,893,485.00)	-	-	-	-	-	-	-
Balance December 31, 2014	23,729,203.31	5,196,643.69	1,601,525.95	0.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Appropriate use of fund balance	(2,789,000.00)	-	-	-	-	-	-	-	-	-	-
Grant funding for capital projects	-	-	-	-	-	-	(2,375.12)	-	-	-	-
Close out capital project account	-	83.13	-	-	-	-	-	-	-	-	-
Balance January 31, 2015	20,940,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
New school construction	(100,000.00)	-	-	-	-	-	-	-	-	-	-
Balance February 28, 2015	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)

Proprietary Funds													Fiduciary Fund
Enterprise							Internal Service			Agency		Total	
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority		
4,188,263.02	929,436.26	661,382.42	(901,462.48)	6,562,491.74	540,603.56	81,554.37	606,896.28	(421,176.89)	2,128,836.43	36,003.12	111,644.91	80,894,254.54	
(253,390.00)	-	-	-	(2,884,682.00)	-	(32,000.00)	-	-	-	-	-	(4,047,549.00)	
-	(929,436.26)	-	901,462.48	-	(540,603.56)	-	-	-	-	-	-	(27,849,960.18)	
-	-	-	-	-	-	-	(56,331.36)	(59,030.84)	(1,575,361.14)	-	(18,969.45)	(1,710,698.74)	
3,934,873.02	-	661,382.42	-	3,677,809.74	-	49,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	47,286,046.62	
-	-	-	-	-	-	-	-	-	-	-	-	(91,754.47)	
(3,776.06)	-	(120,555.64)	-	(62,105.17)	-	-	-	-	-	-	-	(2,136,884.81)	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	49,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	45,057,407.34	
-	-	-	-	-	-	-	-	-	-	-	-	(1,131,404.00)	
-	-	-	-	-	-	(35,000.00)	-	-	-	-	-	(70,000.00)	
-	-	-	-	-	-	-	-	-	-	-	-	(250,000.00)	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34	
-	-	-	-	-	-	-	-	-	-	-	-	(1,893,485.00)	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	41,712,518.34	
-	-	-	-	-	-	-	-	-	-	-	-	(2,789,000.00)	
-	-	-	-	-	-	-	-	-	-	-	-	(2,375.12)	
-	-	-	-	-	-	-	-	-	-	-	-	83.13	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,921,226.35	
-	-	-	-	-	-	-	-	-	-	-	-	(100,000.00)	
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,821,226.35	

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